

Internal Revenue Service  
**memorandum**

CC:DOM:IT&A:4  
POwens SPR-121536-97

date: JUL - 8 1996

to: National Director, Submission Processing T:S  
Attn: Jack Kelly

from: Assistant Chief Counsel  
(Income Tax & Accounting) CC:DOM:IT&A

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subject: Processing Form 2688, Application for Additional Extension of  
Time To File U.S. Individual Income Tax Return

This is in reply to your request for guidance concerning the processing of Form 2688, Application for Additional Extension of Time To File U.S. Individual Income Tax Return. In particular, you inquired whether the Income Tax Regulations require the Service to determine that acceptable reasons for requesting the extension and an appropriate signature are present before granting an additional 2-month extension.

Proposal: 

Conclusion: The Service must determine that acceptable reasons for requesting the extension and an appropriate signature are present before granting an additional 2-month extension.

Background: Section 6081(a) of the Internal Revenue Code provides that the Secretary may grant a reasonable extension of time for filing any return. The extension may not exceed 6 months, except in the case of taxpayers who are abroad.

Under § 1.6081-4 of the regulations, an individual required to file an income tax return is allowed an automatic 4-month extension of time to file if:

(a) an application is prepared on Form 4868, Application for Automatic Extension of Time to File U.S. Individual Income Tax Return, or in any other manner as may be prescribed by the Commissioner,

(b) the application is filed on or before the date the return is due with the office designated in the application's instructions, and

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(c) the application shows the full amount properly estimated as tax.

A taxpayer who is allowed an automatic 4-month extension of time to file an individual income tax return may apply for an additional extension by completing Form 2688. Under § 1.6081-1(b)(1), the application for extension must be signed by the taxpayer or the taxpayer's duly authorized agent and must provide a full recital of the reasons for requesting the extension.

A full recital of the reasons for requesting the extension enables the Service to give consideration to extension applications when the reasons appear to be bona fide. The Service will deny applications based on frivolous or inadequate reasons.

In addition to the regulations, the form instructions for Form 2688 require that the taxpayer give an adequate explanation of the reasons the taxpayer needs an extension. The instructions also require that the form be signed.

The automatic extension for individuals was created to eliminate the need for the Service to evaluate the reasons for requesting the extension. For a return for any taxable year ending on or after December 31, 1982, the period of the automatic extension was lengthened to 4 months.

[REDACTED]

A change in the processing of Form 2688 will not be transparent to tax practitioners. When an additional 2-month extension is granted, the Service notifies the taxpayer that the application is approved.

[REDACTED]

Subsequently, the volume of applications may increase.

[REDACTED]

[REDACTED]

Because § 1.6081-1 and the form instructions to Form 2688 require the taxpayer to provide the reasons for requesting the extension and to sign the application form, the Service must determine that acceptable reasons for requesting the extension and an appropriate signature are present before granting an additional 2-month extension.

Any questions concerning this memorandum should be addressed to Peg Owens of my staff on (202) 622-4940.

By: *Judith M. Wall*  
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